



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Principal Office: 108 N. MAIN STREET
CUBA CITY, WI 53807

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Utility Address: 108 N. MAIN STREET
CUBA CITY, WI 53807

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KATHY H. SCHULTZ

Title: CITY CLERK-TREASURER

Office Address:

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 2152

Fax Number: (608) 744 - 2151

E-mail Address: kschultz@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: CLIFTON GUNDERSON, LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900

Fax Number: (608) 232 - 2919

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JAMES D. BOUSLEY

Title: PRESIDENT

Office Address:

108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 8735

Fax Number: (608) 744 - 2151

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: CLIFTON GUNDERSON, LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:****Date of most recent audit report:** 3/25/2005**Period covered by most recent audit:** 1/1/03-12/31/04

Names and titles of utility management including manager or superintendent:

Name: GARY STEINHOFF**Title:** DIRECTOR OF PUBLIC WORKS

Office Address:
108 N. MAIN STREET
CUBA CITY, WI 53807

Telephone: (608) 744 - 2152**Fax Number:** (608) 744 - 2151**E-mail Address:**

Name of utility commission/committee: ELECTRIC & WATER COMMISSION

Names of members of utility commission/committee:

MR JAMES BOUSLEY
MR JEROME HINDERMAN
MR GREGORY KERN
MR M. JOHN STAVER
MR MARTIN WILBERDING

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,531,412	1,509,410	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,137,269	1,097,879	2
Depreciation Expense (403)	185,175	180,972	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	107,868	102,901	5
Total Operating Expenses	1,430,312	1,381,752	
Net Operating Income	101,100	127,658	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	101,100	127,658	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,133	4	10
Miscellaneous Nonoperating Income (421)	18,512	0	11
Total Other Income	19,645	4	
Total Income	120,745	127,662	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,970)	0	12
Other Income Deductions (426)	7,314	6,864	13
Total Miscellaneous Income Deductions	4,344	6,864	
Income Before Interest Charges	116,401	120,798	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	58,123	61,718	14
Amortization of Debt Discount and Expense (428)	1,397	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	59,520	61,718	
Net Income	56,881	59,080	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	878,892	653,723	20
Balance Transferred from Income (433)	56,881	59,080	21
Miscellaneous Credits to Surplus (434)	0	225,496	22
Miscellaneous Debits to Surplus--Debit (435)	0	59,407	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	935,773	878,892	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,531,412		1,531,412	1
Total (Acct. 400):	1,531,412	0	1,531,412	
Operation and Maintenance Expense (401-402):				
Derived	1,137,269		1,137,269	2
Total (Acct. 401-402):	1,137,269	0	1,137,269	
Depreciation Expense (403):				
Derived	185,175		185,175	3
Total (Acct. 403):	185,175	0	185,175	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	107,868		107,868	5
Total (Acct. 408):	107,868	0	107,868	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	101,100	0	101,100	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
BANK INTEREST	1,133	0	1,133 11
Total (Acct. 419):	1,133	0	1,133
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		18,512	18,512 12
Contributed Plant - Electric			0 13
NONE	0	0	0 14
Total (Acct. 421):	0	18,512	18,512
TOTAL OTHER INCOME:	1,133	18,512	19,645

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(2,970)		(2,970) 15
NONE	0	0	0 16
Total (Acct. 425):	(2,970)	0	(2,970)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		4,447	4,447 17
Depreciation Expense on Contributed Plant - Electric		2,867	2,867 18
NONE	0	0	0 19
Total (Acct. 426):	0	7,314	7,314
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,970)	7,314	4,344

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	58,123		58,123 20
Total (Acct. 427):	58,123	0	58,123

Amortization of Debt Discount and Expense (428):

2005 DEBT ISSUANCE	1,397		1,397 21
Total (Acct. 428):	1,397	0	1,397

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	59,520	0	59,520
NET INCOME:	45,683	11,198	56,881
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	719,667	159,225	878,892 26
Total (Acct. 216):	719,667	159,225	878,892
Balance Transferred from Income (433):			
Derived	45,683	11,198	56,881 27
Total (Acct. 433):	45,683	11,198	56,881
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	765,350	170,423	935,773

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	324,227	1,207,185	0	0	1,531,412	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	324,227	1,207,185	0	0	1,531,412	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric	2	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,388,063	5,256,446	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,194,401	2,072,663	2
Net Utility Plant	3,193,662	3,183,783	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	111,449	587	8
Temporary Cash Investments (132)	37	37	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	162,683	167,533	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	94,112	66,688	14
Materials and Supplies (150)	88,568	85,898	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	72,844	61,454	17
Total Current and Accrued Assets	529,693	382,197	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,149	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	25,149	0	
Total Assets and Other Debits	3,748,504	3,565,980	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	840,332	840,332	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	935,773	878,892	23
Total Proprietary Capital	1,776,105	1,719,224	
LONG-TERM DEBT			
Bonds (221)	1,370,000	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	1,285,849	26
Total Long-Term Debt	1,370,000	1,285,849	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	4,144	28
Payables to Municipality (233)	325,932	392,932	29
Customer Deposits (235)	75	75	30
Taxes Accrued (236)	169,076	117,434	31
Interest Accrued (237)	4,567	2,412	32
Other Current and Accrued Liabilities (238)	46,312	43,910	33
Total Current and Accrued Liabilities	545,962	560,907	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	56,437	0	36
Total Deferred Credits	56,437	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,748,504	3,565,980	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,451,375	0	0	2,805,071	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,350,867	0	0	2,793,188	2
Utility Plant in Service - Contributed Plant (101.2)	183,018	0	0	60,990	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,533,885	0	0	2,854,178	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	626,716	0	0	1,494,100	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	51,783	0	0	21,802	13
Total Accumulated Provision	678,499	0	0	1,515,902	
Net Utility Plant	1,855,386	0	0	1,338,276	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	624,397	1,381,995			2,006,392	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,917	130,258			185,175	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,499				1,499	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	4,694	338			5,032	12
					0	13
					0	14
					0	15
Total credits	61,110	130,596	0	0	191,706	16
Debits during year						17
Book cost of plant retired	15,452	2,423			17,875	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	43,339	16,068			59,407	21
					0	22
					0	23
					0	24
Total debits	58,791	18,491	0	0	77,282	25
Balance end of year (110.1)	626,716	1,494,100	0	0	2,120,816	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.43%	4.70%				28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	47,336	18,935			66,271	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,447	2,867			7,314	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
	0	0			0	12
					0	13
					0	14
					0	15
Total credits	4,447	2,867	0	0	7,314	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	51,783	21,802	0	0	73,585	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.43%	4.70%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			81,540		81,540	79,255	2
Total Electric Utility					81,540	79,255	

Account	Total End of Year	Amount Prior Year	
Electric utility total	81,540	79,255	1
Water utility	7,028	6,643	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	88,568	85,898	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2005 REVENUE BONDS	26,546	428	25,149	1
Total			25,149	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	840,332	1
Changes during year (explain):		2
Balance end of year	840,332	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005	02/15/2004	12/01/2023	2.00%	1,370,000	1
Total Bonds (Account 221):				1,370,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2002	05/03/2002	05/03/2012	4.85%	0	1
2002	12/31/2002	12/31/2012	4.50%	0	2
1995	06/20/1995	06/20/2005	5.60%	0	3
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,434	1
Accruals:		
Charged water department expense	47,482	2
Charged electric department expense	60,386	3
Charged sewer department expense		4
Other (explain):		
ALLOCATED TO SEWER	758	5
Total Accruals and other credits	108,626	
Taxes paid during year:		
County, state and local taxes	44,282	6
Social Security taxes	10,777	7
PSC Remainder Assessment	1,925	8
Other (explain):		
NONE		9
Total payments and other debits	56,984	
Balance end of year	169,076	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
W AND ELECTRIC REV BONDS-2005	0	47,419	42,852	4,567	1
Subtotal	0	47,419	42,852	4,567	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Note payable - 1995	925	1,267	2,192	0	4
Note payable - 1997	1,487	668	2,155	0	5
NOTE PAYABLE - 2002	0	8,769	8,769	0	6
Subtotal	2,412	10,704	13,116	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,412	58,123	55,968	4,567	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,090	5
Electric	113,559	6
Sewer (Regulated)		7
Other (specify):		
MISCELLANEOUS	18,366	8
SPECIAL ASSESSMENT	10,668	9
Total (Acct. 142):	162,683	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER	13,944	13
DUE FROM GENERAL	80,168	14
Total (Acct. 145):	94,112	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
ADVANCES FROM SEWER FUND	30,000	18
DUE TO GENERAL	173,251	19
DUE TO SEWER	122,681	20
Total (Acct. 233):	325,932	
Other Deferred Credits (253):		
Regulatory Liability	56,437	21
NONE		22
Total (Acct. 253):	56,437	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,318,868	2,768,634	0	0	5,087,502	1
Materials and Supplies	6,835	80,397	0	0	87,232	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	625,556	1,438,047	0	0	2,063,603	4
Customer Advances for Construction					0	5
Regulatory Liability	20,586	7,632	0	0	28,218	6
					0	7
Average Net Rate Base	1,679,561	1,403,352	0	0	3,082,913	
Net Operating Income	88,488	12,612	0	0	101,100	8
Net Operating Income as a percent of						
Average Net Rate Base	5.27%	0.90%	N/A	N/A	3.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	43,339	16,068	0	0	59,407	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	2,167	803			2,970	4
Other (specify): NONE					0	5
Balance End of Year	41,172	15,265	0	0	56,437	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

THE DEBT WAS REFINANCED DURING 2004 AND INTEREST WAS STILL DUE.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	320,476	328,808	1
Total Sales of Water	320,476	328,808	
Other Operating Revenues			
Forfeited Discounts (470)	1,034	805	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	193	2,240	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,524	3,983	6
Total Other Operating Revenues	3,751	7,028	
Total Operating Revenues	324,227	335,836	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	15,123	14,910	7
Pumping Expenses (620-625)	10,731	10,920	8
Water Treatment Expenses (630-635)	5,719	5,852	9
Transmission and Distribution Expenses (640-655)	22,681	29,319	10
Customer Accounts Expenses (901-904)	16,733	15,279	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	62,353	54,193	13
Total Operation and Maintenance Expenses	133,340	130,473	
Other Operating Expenses			
Depreciation Expense (403)	54,917	53,551	14
Amortization Expense (404-407)		0	15
Taxes (408)	47,482	45,426	16
Total Other Operating Expenses	102,399	98,977	
Total Operating Expenses	235,739	229,450	
NET OPERATING INCOME	88,488	106,386	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	770	36,744	161,550	4
Commercial	80	9,427	33,745	5
Industrial	1	1,457	3,492	6
Total Metered Sales to General Customers (461)	851	47,628	198,787	
Private Fire Protection Service (462)	1		888	7
Public Fire Protection Service (463)	1		107,979	8
Other Sales to Public Authorities (464)	3	3,985	12,822	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	856	51,613	320,476	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	107,979	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	107,979	
Forfeited Discounts (470):		
Customer late payment charges	1,034	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,034	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTS FROM WATER TOWER	193	8
Total Rents from Water Property (472)	193	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,524	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,524	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0		1
Purchased Water (601)	0		2
Operation Supplies and Expenses (602)	1,913	718	3
Maintenance of Water Source Plant (605)	13,210	14,192	4
Total Source of Supply Expenses	15,123	14,910	
PUMPING EXPENSES			
Operation Labor (620)	0		5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	10,731	10,920	7
Operation Supplies and Expenses (623)	0		8
Maintenance of Pumping Plant (625)	0		9
Total Pumping Expenses	10,731	10,920	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0		10
Chemicals (631)	5,517	5,732	11
Operation Supplies and Expenses (632)	0		12
Maintenance of Water Treatment Plant (635)	202	120	13
Total Water Treatment Expenses	5,719	5,852	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0		14
Operation Supplies and Expenses (641)	0		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,311	2,315	16
Maintenance of Mains (651)	8,157	12,124	17
Maintenance of Services (652)	2,131	6,002	18
Maintenance of Meters (653)	4,938	5,207	19
Maintenance of Hydrants (654)	5,863	3,367	20
Maintenance of Other Plant (655)	281	304	21
Total Transmission and Distribution Expenses	22,681	29,319	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,604	2,229	22
Accounting and Collecting Labor (902)	11,623	9,546	23
Supplies and Expenses (903)	2,506	3,504	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	16,733	15,279	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,510	12,886	27
Office Supplies and Expenses (921)	5,151	4,655	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,101	5,696	30
Property Insurance (924)		0	31
Injuries and Damages (925)	2,475	6,185	32
Employee Pensions and Benefits (926)	18,012	16,639	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	12,834	6,036	35
Transportation Expenses (933)	2,270	2,096	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	62,353	54,193	
Total Operation and Maintenance Expenses	133,340	130,473	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		44,108	42,251	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		758	719	2
Net property tax equivalent		43,350	41,532	
Social Security		3,704	3,660	3
PSC Remainder Assessment		428	234	4
Other (specify): NONE			0	5
Total tax expense		47,482	45,426	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221197	0.228064			3
County tax rate	mills		4.779112	8.492077			4
Local tax rate	mills		8.438483	8.159542			5
School tax rate	mills		10.327328	10.647942			6
Voc. school tax rate	mills		2.094407	2.159432			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.860527	29.687057			10
Less: state credit	mills		1.188758	1.255217			11
Net tax rate	mills		24.671769	28.431840			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.438483	8.159542			14
Combined School Tax Rate	mills		12.421735	12.807374			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.860218	20.966916			17
Total Tax Rate	mills		25.860527	29.687057			18
Ratio of Local and School Tax to Total	dec.		0.806643	0.706265			19
Total tax net of state credit	mills		24.671769	28.431840			20
Net Local and School Tax Rate	mills		19.901314	20.080401			21
Utility Plant, Jan. 1	\$	2,451,375	2,135,219	316,156			22
Materials & Supplies	\$	6,643	5,939	704			23
Subtotal	\$	2,458,018	2,141,158	316,860			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,458,018	2,141,158	316,860			26
Assessment Ratio	dec.		0.904172	0.876946			27
Assessed Value	\$	2,213,844	1,935,975	277,869			28
Net Local & School Rate	mills		19.901314	20.080401			29
Tax Equiv. Computed for Current Year	\$	44,108	38,528	5,580			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,108					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	547		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	732,828		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	733,375	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	170,030		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,803		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	229,781	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,528		22
Water Treatment Equipment (332)	12,986		23
Total Water Treatment Plant	16,514	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			547	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			732,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	733,375	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			170,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,803	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			57,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	229,781	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			3,528	22
Water Treatment Equipment (332)			12,986	23
Total Water Treatment Plant	0	0	16,514	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	492		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	216,370		26
Transmission and Distribution Mains (343)	804,299	42,725	27
Fire Mains (344)	0		28
Services (345)	109,187	21,006	29
Meters (346)	84,253	4,183	30
Hydrants (348)	51,132	5,674	31
Other Transmission and Distribution Plant (349)	510		32
Total Transmission and Distribution Plant	1,266,243	73,588	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,604		35
Computer Equipment (391.1)	2,674		36
Transportation Equipment (392)	300		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,906	925	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	19,741	4,937	41
Communication Equipment (397)	731		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	40,956	5,862	
Total utility plant in service directly assignable	2,286,869	79,450	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,286,869	79,450	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			492 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			216,370 26
Transmission and Distribution Mains (343)	10,224		836,800 27
Fire Mains (344)			0 28
Services (345)	1,676		128,517 29
Meters (346)	1,392		87,044 30
Hydrants (348)	2,160		54,646 31
Other Transmission and Distribution Plant (349)			510 32
Total Transmission and Distribution Plant	15,452	0	1,324,379
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,604 35
Computer Equipment (391.1)			2,674 36
Transportation Equipment (392)			300 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,831 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			24,678 41
Communication Equipment (397)			731 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	46,818
Total utility plant in service directly assignable	15,452	0	2,350,867
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,452	0	2,350,867

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	138,042	11,616	27
Fire Mains (344)	0		28
Services (345)	18,275	4,146	29
Meters (346)	0		30
Hydrants (348)	8,189	2,750	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	164,506	18,512	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	164,506	18,512	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	164,506	18,512	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			149,658 27
Fire Mains (344)			0 28
Services (345)			22,421 29
Meters (346)			0 30
Hydrants (348)			10,939 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	183,018
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	183,018
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	183,018

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,310	5,310	1
February			5,033	5,033	2
March			5,281	5,281	3
April			5,245	5,245	4
May			5,616	5,616	5
June			5,096	5,096	6
July			5,155	5,155	7
August			5,105	5,105	8
September			5,314	5,314	9
October			4,796	4,796	10
November			4,770	4,770	11
December			5,028	5,028	12
Total annual pumpage	0	0	61,749	61,749	
Less: Water sold				51,613	13
Volume pumped but not sold				10,136	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				5,540	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,540	19
Volume pumped but unaccounted for				4,596	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				355	23
Date of maximum: 5/19/2004					24
Cause of maximum: FLUSHING MAINS					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				116	26
Date of minimum: 3/5/2004					27
Total KWH used for pumping for the year				152,889	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CUBA CITY	1	864	6	331,200	No	1
CUBA CITY	2	1,467	16	1,022,400	Yes	2
CUBA CITY	3	1,610	24	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NORTH WELL #1	NORTH WELL #2	WELL #1	1
Location	513 NORTH RANDOLPH	513 NORTH RANDOLPH	100 BLK S. WASHINGTON	2
Purpose	B	P	S	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	JACUZZI	5
Year Installed	1995	1995	1979	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	230	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	CENTURY	9
Year Installed	1995	1995	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	50	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	SCHOOL ST/TROY ST			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NORTH WELL	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1995	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	135	10
Total capacity in gallons (actual)	100,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	18,761	0	1,440	0	17,321	1
P	D	6.000	15,615	0	0	0	15,615	2
M	D	8.000	14,394	0	0	0	14,394	3
P	D	8.000	18,027	3,070	0	0	21,097	4
P	D	10.000	1,892	0	0	0	1,892	5
P	D	12.000	2,713	0	0	0	2,713	6
Total Within Municipality			71,402	3,070	1,440	0	73,032	
Total Utility			71,402	3,070	1,440	0	73,032	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	899	0	16	0	883	25	1
M	1.000	32	36	0	0	68	42	2
M	2.000	14	0	0	0	14		3
P	4.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		949	36	16	0	969	67	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	834	42	29	0	847	84	1
1.000	23	0	0	0	23	0	2
1.500	6	0	0	0	6	0	3
2.000	13	0	0	0	13	0	4
3.000	4	0	0	0	4	0	5
4.000	0	0	0	0	0	0	6
8.000	3	0	0	0	3	0	7
Total:	883	42	29	0	896	84	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	761	61	0	2	0	23	847	1
1.000	11	10	0	2	0	0	23	2
1.500	1	3	1	1	0	0	6	3
2.000	0	10	2	1	0	0	13	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	0	0	0	0	6
8.000	0	0	0	3	0	0	3	7
Total:	773	85	3	12	0	23	896	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	110	7	3		114	2
Total Fire Hydrants	110	7	3	0	114	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	271
Number of distribution valves operated during year:	79

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ROW 935 REPRESENTS THE ISSUE DISCOUNT AND LEGAL FEES ASSOCIATED WITH THEIR BOND ISSUE IN 2004

ROW 930 INCREASED BECAUSE THEY DISPOSED OF A WELL THIS YEAR AND THOSE COSTS ARE NOT CAPITALIZED BUT EXPENSED.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1,030 FEET PAID FOR BY DEVELOPER; BALANCE PAID BY UTILITY.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

16 SERVICES PAID BY DEVELOPER; BALANCE PAID BY UTILITY.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

UTILITY PROGRAM IS TO REPLACE METERS EVERY 20 YEARS - COMBINATION OF 2003 AND 2004 REPLACEMENTS KEEPS US WITH IN THE SCHEDULE.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

HAVE 3-8" METERS-ALL AT WELLS. 2@ WELL #1 AND 12 WELL #2. MEASURE WATER PUMPED THROUGH SYSTEM- NOT USED FOR BILLING PURPOSES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

THE CITY IS FOLLOWING THE DNR REQUIREMENTS OF TESTING DISTRIBUTION VALVES ONCE EVERY THREE YEARS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,179,892	1,145,931	1
Total Sales of Electricity	1,179,892	1,145,931	
Other Operating Revenues			
Forfeited Discounts (450)	4,536	5,332	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	22,757	22,311	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	27,293	27,643	
Total Operating Revenues	1,207,185	1,173,574	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	789,758	757,719	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	87,249	81,611	11
Customer Accounts Expenses (901-904)	17,745	15,538	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	109,177	112,538	14
Total Operation and Maintenance Expenses	1,003,929	967,406	
Other Expenses			
Depreciation Expense (403)	130,258	127,421	15
Amortization Expense (404-407)		0	16
Taxes (408)	60,386	57,475	17
Total Other Expenses	190,644	184,896	
Total Operating Expenses	1,194,573	1,152,302	
NET OPERATING INCOME	12,612	21,272	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,536	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,536	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	6,303	7
PUBLIC BENEFITS CHARGE	16,454	8
Total Other Electric Revenues (456)	22,757	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	789,758	757,719	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	789,758	757,719	
Total Power Production Expenses	789,758	757,719	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)		578	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	250	0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	515	870	26
Maintenance of Structures and Equipment (571)	3,758	2,707	27
Maintenance of Lines (572)	72,139	66,728	28
Maintenance of Line Transformers (573)	1,390	71	29
Maintenance of Street Lighting and Signal Systems (574)	8,764	4,600	30
Maintenance of Meters (575)	433	3,447	31
Maintenance of Miscellaneous Distribution Plant (576)		2,610	32
Total Distribution Expenses	87,249	81,611	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,002	2,721	33
Accounting and Collecting Labor (902)	11,163	9,221	34
Supplies and Expenses (903)	3,580	3,596	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	17,745	15,538	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,482	17,445	38
Office Supplies and Expenses (921)	6,061	5,235	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	9,281	7,008	41
Property Insurance (924)		0	42
Injuries and Damages (925)	3,123	7,597	43
Employee Pensions and Benefits (926)	31,173	27,860	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	25,884	37,249	46
Transportation Expenses (933)	7,173	10,144	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	109,177	112,538	
Total Operation and Maintenance Expenses	1,003,929	967,406	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,816	49,750	1
Social Security		7,073	6,312	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,497	1,413	4
Other (specify): NONE			0	5
Total tax expense		60,386	57,475	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221197	0.228064			3
County tax rate	mills		4.779112	8.492077			4
Local tax rate	mills		8.438483	8.159542			5
School tax rate	mills		10.327328	10.647942			6
Voc. school tax rate	mills		2.094407	2.159432			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.860527	29.687057			10
Less: state credit	mills		1.188758	1.255217			11
Net tax rate	mills		24.671769	28.431840			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.438483	8.159542			14
Combined School Tax Rate	mills		12.421735	12.807374			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.860218	20.966916			17
Total Tax Rate	mills		25.860527	29.687057			18
Ratio of Local and School Tax to Total	dec.		0.806643	0.706265			19
Total tax net of state credit	mills		24.671769	28.431840			20
Net Local and School Tax Rate	mills		19.901314	20.080401			21
Utility Plant, Jan. 1	\$	2,805,071	2,593,023	212,048			22
Materials & Supplies	\$	79,255	70,854	8,401			23
Subtotal	\$	2,884,326	2,663,877	220,449			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	2,884,326	2,663,877	220,449			26
Assessment Ratio	dec.		0.904172	0.876946			27
Assessed Value	\$	2,601,925	2,408,603	193,322			28
Net Local & School Rate	mills		19.901314	20.080401			29
Tax Equiv. Computed for Current Year	\$	51,816	47,934	3,882			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	51,816					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,658		34
Structures and Improvements (361)	2,204		35
Station Equipment (362)	770,355		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	79,340		38
Overhead Conductors and Devices (365)	154,523	1,864	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	671,706	23,887	41
Line Transformers (368)	515,894	17,407	42
Services (369)	125,347	920	43
Meters (370)	77,322	4,054	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	95,069	1,148	47
Total Distribution Plant	2,493,418	49,280	
GENERAL PLANT			
Land and Land Rights (389)	967		48
Structures and Improvements (390)	14,632		49
Office Furniture and Equipment (391)	14,807		50
Computer Equipment (391.1)	2,675		51
Transportation Equipment (392)	155,041		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	17,200	2,250	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,658 34
Structures and Improvements (361)			2,204 35
Station Equipment (362)			770,355 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	145		79,195 38
Overhead Conductors and Devices (365)	526		155,861 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			695,593 41
Line Transformers (368)	163		533,138 42
Services (369)			126,267 43
Meters (370)	899		80,477 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	690		95,527 47
Total Distribution Plant	2,423	0	2,540,275
GENERAL PLANT			
Land and Land Rights (389)			967 48
Structures and Improvements (390)			14,632 49
Office Furniture and Equipment (391)			14,807 50
Computer Equipment (391.1)			2,675 51
Transportation Equipment (392)			155,041 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			19,450 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	270		55
Power Operated Equipment (396)	36,167		56
Communication Equipment (397)	1,429		57
Miscellaneous Equipment (398)	7,475		58
Other Tangible Property (399)	0		59
Total General Plant	250,663	2,250	
Total utility plant in service directly assignable	2,744,081	51,530	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,744,081	 51,530	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			270 55
Power Operated Equipment (396)			36,167 56
Communication Equipment (397)			1,429 57
Miscellaneous Equipment (398)			7,475 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	252,913
Total utility plant in service directly assignable	2,423	0	2,793,188
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,423	0	2,793,188

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	4,393	38
Overhead Conductors and Devices (365)	8,399	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	36,529	41
Line Transformers (368)	0	42
Services (369)	6,455	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	5,214	47
Total Distribution Plant	60,990	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			4,393 38
Overhead Conductors and Devices (365)			8,399 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			36,529 41
Line Transformers (368)			0 42
Services (369)			6,455 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			5,214 47
Total Distribution Plant	0	0	60,990
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	60,990	0	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 60,990	 0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	60,990
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	60,990

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	5		0		5	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	13	0		3	16	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	2,972	Thursday	01/22/2004	12:00	1,588	1
February	02	2,844	Wednesday	02/04/2004	09:00	1,417	2
March	03	2,779	Thursday	03/11/2004	12:00	1,453	3
April	04	2,450	Monday	04/12/2004	12:00	1,234	4
May	05	2,650	Thursday	05/20/2004	15:00	1,265	5
June	06	3,329	Tuesday	06/08/2004	17:00	1,373	6
July	07	3,524	Tuesday	07/20/2004	18:00	1,493	7
August	08	3,191	Tuesday	08/03/2004	14:00	1,380	8
September	09	3,691	Tuesday	09/14/2004	17:00	1,739	9
October	10	3,150	Friday	10/01/2004	12:00	1,377	10
November	11	2,725	Tuesday	11/30/2004	18:00	1,292	11
December	12	3,210	Wednesday	12/22/2004	18:00	1,556	12
Total		36,515				17,167	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		17,167	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		17,167	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		16,178	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		16,178	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		989	27
Total Energy Losses		989	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.7611%	29
Total Disposition of Energy		17,167	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
GENERAL RESIDENTIAL	RG-1	916	7,143	1
WATER HEATING	RW-1		59	2
Total Sales for Residential Sales		916	7,202	
Commercial & Industrial				
SMALL POWER	CP-1	12	4,585	3
LARGE POWER	CP-2	3	1,477	4
GENERAL SERVICE	GS-1	116	2,561	5
INTERDEPARTMENTAL SALES	MP-1	1	153	6
WATER HEATING	RW-1		1	7
Total Sales for Commercial & Industrial		132	8,777	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY	MS-1	1	194	8
ATHLETIC FIELD	MS-2	1	5	9
Total Sales for Public Street & Highway Lighting		2	199	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,050	16,178	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		539,546	10,011	549,557	1
		3,377	55	3,432	2
0	0	542,923	10,066	552,989	
14,709	18,012	278,016	6,750	284,766	3
4,181	9,154	96,242	3,118	99,360	4
		182,962	3,997	186,959	5
		10,667	135	10,802	6
		84	3	87	7
18,890	27,166	567,971	14,003	581,974	
		43,579	66	43,645	8
		1,259	25	1,284	9
0	0	44,838	91	44,929	
				0	10
0	0	0	0	0	
18,890	27,166	1,155,732	24,160	1,179,892	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI		WPPI		1
Point of Delivery		FERSON SUBSTATION		MONROE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)		firm		FIRM		3
Voltage at Which Delivered		69000		69000		4
Point of Metering		Jefferson Substation		Monroe Substation		5
Total of 12 Monthly Maximum Demands -- kW		23,882		14,459		6
Average load factor		63.8470%		57.1763%		7
Total Cost of Purchased Power		511,570		277,363		8
Average cost per kWh		0.0460		0.0460		9
On-Peak Hours (if applicable)		7:00 am-9:00 pm M-F		7:00am - 9:00pm M-F		10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	495	551	264	279	12
	February	434	472	253	258	13
	March	469	436	287	261	14
	April	380	372	250	232	15
	May	363	429	229	244	16
	June	438	419	272	244	17
	July	437	491	285	279	18
	August	430	434	271	245	19
	September	599	654	247	238	20
	October	447	495	216	218	21
	November	401	427	242	223	22
	December	534	524	253	245	23
	Total kWh (000)	5,427	5,704	3,069	2,966	24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr.	kW	kVA	Capacity	Continuous
				(000's)	(n)	(o)	(kW)	Capacity (kW)
			(l)	(m)			(p)	(q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total		Total	
Rated Head	Operating Head	Year Installed	Voltage (kV)	kWh Generated by Each Unit During Year (000's)	Rated Unit Capacity		Rated Plant Capacity (kW)	Maximum Continuous Plant Capacity (kW)
(i)	(j)	(k)	(l)	(m)	kW	kVA	(p)	(q)
(n)	(o)							

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Jefferson	Monroe			
Voltage--High Side	69,000	69,000			
Voltage--Low Side	4,160	4,160			
Num. Main Transformers in Operation	1	1			
Total Capacity of Transformers in kVA	5,000	10,000			
Number of Spare Transformers on Hand	0	0			
15-Minute Maximum Demand in kW	2,614	2,191			
Dt and Hr of Such Maximum Demand	09/14/2004 17:00	11/02/2004 12:00			
Kwh Output	11,131,267	6,034,644			

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Total Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,123	267	18,391	1
Acquired during year	97	8	563	2
Total	1,220	275	18,954	3
Retired during year	30	5	163	4
Sales, transfers or adjustments increase (decrease)		(8)	(733)	5
Number end of year	1,190	262	18,058	6
Number end of year accounted for as follows:				7
In customers' use	1,071	239	15,378	8
In utility's use	28	7	355	9
				10
Locked meters on customers' premises				11
In stock	91	16	2,325	12
Total end of year	1,190	262	18,058	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,000	25	2,983	1
Metal Halide/Halogen	1,500	19	2,240	2
Mercury Vapor	175	47	58,571	3
Mercury Vapor	250	2	700	4
Sodium Vapor	100	64	31,391	5
Sodium Vapor	400	34	71,683	6
Total		191	167,568	
Ornamental				
Mercury Vapor	175	2	2,724	7
Sodium Vapor	100	119	58,566	8
Total		121	61,290	
Other				
Other	69	3	240	9
Total		3	240	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ROW 930: INCREASE IS DUE TO ISSUE DISCOUNT AND LEGAL FEES RELATED TO BOND
ISSUE.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

THERE IS NO WISCONSIN GROSS RECEIPTS TAX BECAUSE THERE ARE NO CUSTOMERS
OUTSIDE OF THE MUNICIPAL BOUNDARIES.
